

**Balance de Comprobación**  
al 31 de Diciembre de 2015  
Expresado en Colones

**Balance Actual**

| <u>Cuenta</u>       | <u>Descripción</u>                                 | <u>Saldo anterior</u> | <u>Debe</u>    | <u>Haber</u>   | <u>Cambio Neto</u> | <u>Debe</u>      | <u>Haber</u>  |
|---------------------|--|-----------------------|----------------|----------------|--------------------|------------------|---------------|
| 1-1-1-02-01-02-1-44 | transferencia de fondos                            | 0.00                  | 26,721,106.71  | 26,721,106.71  | 0.00               | 0.00             | 0.00          |
| 1-1-1-02-01-02-1-45 | banco de costa rica colones 001-305777-1           | 3,175,118.46          | 96,250.00      | 0.00           | 96,250.00          | 3,271,368.46     | 0.00          |
| 1-1-1-02-01-02-2-41 | cuenta 100-01-000-218970-7 bnrc                    | 9,709,192.01          | 16,721,106.76  | 24,882,769.28  | (8,161,662.52)     | 1,547,529.49     | 0.00          |
| 1-1-1-02-01-03--    | caja única en moneda nacional                      | 296,400,250.67        | 272,801,294.00 | 161,250,900.25 | 111,550,393.75     | 407,950,644.42   | 0.00          |
| 1-1-1-02-02-02-2-42 | bnrc euros cta 100-03-000-800233-2                 | 3,830,696.92          | 148,019.45     | 2,060,741.71   | (1,912,722.26)     | 1,917,974.66     | 0.00          |
| 1-1-1-02-02-02-2-43 | bnrc dolares cta 100-02-000-621114-1               | 52,734,892.27         | 590,454.35     | 0.00           | 590,454.35         | 53,325,346.62    | 0.00          |
| 1-1-1-03-01-01--    | cajas chicas en moneda nacional                    | 1,000,000.00          | 0.00           | 0.00           | 0.00               | 1,000,000.00     | 0.00          |
| 1-1-3-02-01-04--    | cuenta por cobrar empleados                        | 10,234.68             | 0.00           | 0.00           | 0.00               | 10,234.68        | 0.00          |
| 1-1-3-03-02-01-1-   | instituto nacional de seguros                      | 90,000.00             | 0.00           | 0.00           | 0.00               | 90,000.00        | 0.00          |
| 1-1-3-03-02-01-2-   | mora vargas maria de los angeles                   | 90,000.00             | 0.00           | 0.00           | 0.00               | 90,000.00        | 0.00          |
| 1-1-3-03-02-01-5-   | expediente administrativo 12-006248-0489-tr        | 139,547.00            | 0.00           | 0.00           | 0.00               | 139,547.00       | 0.00          |
| 1-1-3-03-02-99-5-   | cuenta por cobrar 3% propyme                       | 19,628,680.88         | 0.00           | 0.00           | 0.00               | 19,628,680.88    | 0.00          |
| 1-1-3-98-99-99-1-   | cheques sustraídos y cambiados                     | 9,570,760.00          | 0.00           | 0.00           | 0.00               | 9,570,760.00     | 0.00          |
| 1-1-4-01-01-01--    | combustibles y lubricantes                         | 1,219,396.04          | 0.00           | 98,222.00      | (98,222.00)        | 1,121,174.04     | 0.00          |
| 1-1-4-01-01-02--    | productos farmacéuticos y medicinales              | 54,048.00             | 0.00           | 0.00           | 0.00               | 54,048.00        | 0.00          |
| 1-1-4-01-01-04--    | tintas, pinturas y diluyentes                      | 577,007.95            | 0.00           | 0.00           | 0.00               | 577,007.95       | 0.00          |
| 1-1-4-01-03-04--    | materiales y productos eléctricos, telefónicos y c | 21,945.00             | 0.00           | 0.00           | 0.00               | 21,945.00        | 0.00          |
| 1-1-4-01-04-01--    | herramientas e instrumentos                        | 3,390.00              | 0.00           | 0.00           | 0.00               | 3,390.00         | 0.00          |
| 1-1-4-01-99-01--    | útiles y materiales de oficina y cómputo           | 198,296.80            | 0.00           | 4,714.05       | (4,714.05)         | 193,582.75       | 0.00          |
| 1-1-4-01-99-03--    | productos de papel, cartón e impresos              | 606,257.70            | 0.00           | 76,131.32      | (76,131.32)        | 530,126.38       | 0.00          |
| 1-1-4-01-99-05--    | útiles y materiales de limpieza                    | 163,931.07            | 0.00           | 0.00           | 0.00               | 163,931.07       | 0.00          |
| 1-1-4-01-99-99--    | otros útiles, materiales y suministros diversos    | 4,614.08              | 0.00           | 1,538.03       | (1,538.03)         | 3,076.05         | 0.00          |
| 1-1-9-01-01-01-1-   | poliza aum-0000307-03 (automóviles)                | 215,479.85            | 0.00           | 215,479.85     | (215,479.85)       | 0.00             | 0.00          |
| 1-1-9-01-01-01-2-   | seguro incendio todo riesgo edificio               | 2,917,308.33          | 0.00           | 250,055.00     | (250,055.00)       | 2,667,253.33     | 0.00          |
| 1-1-9-01-01-01-5-   | poliza equipo electronico # eqe-043184             | 267,191.13            | 0.00           | 267,191.13     | (267,191.13)       | 0.00             | 0.00          |
| 1-1-9-01-01-01-7-   | póliza # 079569 riesgos profesionales              | 190,513.75            | 0.00           | 190,513.75     | (190,513.75)       | 0.00             | 0.00          |
| 1-1-9-03-01-01-2-   | inventario en tránsito activos                     | 0.00                  | 8,498,033.85   | 8,498,033.85   | 0.00               | 0.00             | 0.00          |
| 1-1-9-05--          | acivos en tránsito                                 | 0.00                  | 13,654,179.22  | 13,654,179.22  | 0.00               | 0.00             | 0.00          |
| 1-2-2-03-02-05-1-   | inversión en fideicomiso 2102 ley 7169             | 765,810,259.63        | 0.00           | 37,747,187.41  | (37,747,187.41)    | 728,063,072.22   | 0.00          |
| 1-2-2-03-02-05-2-   | inversión en fideicomiso 25-02 ley 8262            | 440,731,091.95        | 0.00           | 14,844,303.97  | (14,844,303.97)    | 425,886,787.98   | 0.00          |
| 1-2-2-03-02-05-3-   | inversión en fideicomiso 04-99 ley 7099            | 395,515,582.93        | 0.00           | 1,005,775.63   | (1,005,775.63)     | 394,509,807.30   | 0.00          |
| 1-2-5-01-01-01-1-   | valores de origen - terrenos para construcción d   | 199,989.60            | 0.00           | 0.00           | 0.00               | 199,989.60       | 0.00          |
| 1-2-5-01-01-01-2-   | revaluaciones - terrenos para construcción de e    | 164,771,410.40        | 0.00           | 0.00           | 0.00               | 164,771,410.40   | 0.00          |
| 1-2-5-01-02-01-1-   | valores de origen - edificios de oficinas y atenci | 1,281,675,391.80      | 1,400,000.00   | 0.00           | 1,400,000.00       | 1,283,075,391.80 | 0.00          |
| 1-2-5-01-02-01-2-   | revaluaciones - edificios de oficinas y atención   | 0.00                  | 1,903,478.30   | 1,903,478.30   | 0.00               | 0.00             | 0.00          |
| 1-2-5-01-02-01-3-   | depreciaciones acumuladas * - edificios de ofici   | (19,034,783.03)       | 0.00           | 1,903,478.30   | (1,903,478.30)     | 0.00             | 20,938,261.33 |
| 1-2-5-01-03-03-1-   | valores de origen - planta eléctrica               | 16,267,079.30         | 0.00           | 0.00           | 0.00               | 16,267,079.30    | 0.00          |
| 1-2-5-01-03-03-3-   | depreciaciones acumuladas * - planta eléctrica     | (795,672.32)          | 0.00           | 79,567.23      | (79,567.23)        | 0.00             | 875,239.55    |
| 1-2-5-01-03-04-1-   | valores de origen - hornos                         | 244,900.00            | 0.00           | 0.00           | 0.00               | 244,900.00       | 0.00          |
| 1-2-5-01-03-04-3-   | depreciaciones acumuladas * - hornos               | (107,373.00)          | 0.00           | 2,774.25       | (2,774.25)         | 0.00             | 110,147.25    |
| 1-2-5-01-04-02-1-   | valores de origen - vehiculos                      | 60,015,916.00         | 0.00           | 0.00           | 0.00               | 60,015,916.00    | 0.00          |
| 1-2-5-01-04-02-3-   | depreciaciones acumuladas * - vehiculos            | (40,257,046.88)       | 0.00           | 362,033.56     | (362,033.56)       | 0.00             | 40,619,080.44 |
| 1-2-5-01-05-02-1-   | valores de origen - equipos de telefonía           | 6,178,674.75          | 0.00           | 0.00           | 0.00               | 6,178,674.75     | 0.00          |
| 1-2-5-01-05-02-3-   | depreciaciones acumuladas * - equipos de telef     | (5,194,518.99)        | 0.00           | 7,403.30       | (7,403.30)         | 0.00             | 5,201,922.29  |
| 1-2-5-01-05-03-1-   | valores de origen - equipos de radiocomunicaci     | 100,120.00            | 0.00           | 0.00           | 0.00               | 100,120.00       | 0.00          |
| 1-2-5-01-05-04-1-   | valores de origen - equipos de audio y video       | 8,408,026.62          | 0.00           | 0.00           | 0.00               | 8,408,026.62     | 0.00          |

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al 31 de Diciembre de 2015  
Expresado en Colones

| Cuenta              | Descripción                                       | Saldo anterior  | Debe         | Haber      | Cambio Neto  | Balance Actual |               |
|---------------------|---|-----------------|--------------|------------|--------------|----------------|---------------|
|                     |   |                 |              |            |              | Debe           | Haber         |
| 1-2-5-01-05-04-3-   | depreciaciones acumuladas * - equipos de audic    | (1,044,361.87)  | 0.00         | 55,607.57  | (55,607.57)  | 0.00           | 1,099,969.44  |
| 1-2-5-01-05-99-1-   | valores de origen - otros equipos de comunicaci   | 5,433,620.00    | 0.00         | 0.00       | 0.00         | 5,433,620.00   | 0.00          |
| 1-2-5-01-05-99-3-   | depreciaciones acumuladas * - otros equipos de    | (725,709.60)    | 0.00         | 40,498.90  | (40,498.90)  | 0.00           | 766,208.50    |
| 1-2-5-01-06-01-1-   | valores de origen - archivadores, bibliotecas y a | 21,994,266.92   | 0.00         | 0.00       | 0.00         | 21,994,266.92  | 0.00          |
| 1-2-5-01-06-01-3-   | depreciaciones acumuladas * - archivadores, bil   | (1,746,568.59)  | 0.00         | 157,055.72 | (157,055.72) | 0.00           | 1,903,624.31  |
| 1-2-5-01-06-02-1-   | valores de origen - mesas y escritorios           | 44,639,170.91   | 214,000.00   | 0.00       | 214,000.00   | 44,853,170.91  | 0.00          |
| 1-2-5-01-06-02-3-   | depreciaciones acumuladas * - mesas y escritor    | (20,249,557.75) | 0.00         | 180,156.80 | (180,156.80) | 0.00           | 20,429,714.55 |
| 1-2-5-01-06-03-1-   | valores de origen - sillas y bancos               | 929,565.00      | 969,000.00   | 0.00       | 969,000.00   | 1,898,565.00   | 0.00          |
| 1-2-5-01-06-03-3-   | depreciaciones acumuladas * - sillas y bancos     | (66,928.64)     | 0.00         | 6,692.86   | (6,692.86)   | 0.00           | 73,621.50     |
| 1-2-5-01-06-05-1-   | valores de origen - equipos de ventilación        | 62,795.00       | 0.00         | 0.00       | 0.00         | 62,795.00      | 0.00          |
| 1-2-5-01-06-05-3-   | depreciaciones acumuladas * - equipos de venti    | (20,116.08)     | 0.00         | 865.08     | (865.08)     | 0.00           | 20,981.16     |
| 1-2-5-01-06-99-1-   | valores de origen - otros equipos y mobiliario    | 8,576,409.60    | 0.00         | 0.00       | 0.00         | 8,576,409.60   | 0.00          |
| 1-2-5-01-06-99-3-   | depreciaciones acumuladas * - otros equipos y     | (212,980.60)    | 0.00         | 10,834.73  | (10,834.73)  | 0.00           | 223,815.33    |
| 1-2-5-01-07-01-1-   | valores de origen - computadoras                  | 41,851,334.61   | 4,330,269.89 | 0.00       | 4,330,269.89 | 46,181,604.50  | 0.00          |
| 1-2-5-01-07-01-3-   | depreciaciones acumuladas * - computadoras        | (24,164,108.08) | 0.00         | 445,184.34 | (445,184.34) | 0.00           | 24,609,292.42 |
| 1-2-5-01-07-02-1-   | valores de origen - impresoras                    | 68,989.89       | 0.00         | 0.00       | 0.00         | 68,989.89      | 0.00          |
| 1-2-5-01-07-02-3-   | depreciaciones acumuladas * - impresoras          | (26,905.84)     | 0.00         | 1,034.84   | (1,034.84)   | 0.00           | 27,940.68     |
| 1-2-5-01-07-03-1-   | valores de origen - modem                         | 98,000.00       | 0.00         | 0.00       | 0.00         | 98,000.00      | 0.00          |
| 1-2-5-01-07-03-3-   | depreciaciones acumuladas * - modem               | (39,690.00)     | 0.00         | 1,470.00   | (1,470.00)   | 0.00           | 41,160.00     |
| 1-2-5-01-07-04-1-   | valores de origen - monitores                     | 1,065,623.88    | 0.00         | 0.00       | 0.00         | 1,065,623.88   | 0.00          |
| 1-2-5-01-07-04-3-   | depreciaciones acumuladas * - monitores           | (398,896.14)    | 0.00         | 15,984.21  | (15,984.21)  | 0.00           | 414,880.35    |
| 1-2-5-01-07-05-1-   | valores de origen - ups                           | 2,145,694.00    | 253,700.75   | 0.00       | 253,700.75   | 2,399,394.75   | 0.00          |
| 1-2-5-01-07-05-3-   | depreciaciones acumuladas * - ups                 | (1,252,999.30)  | 0.00         | 32,185.30  | (32,185.30)  | 0.00           | 1,285,184.60  |
| 1-2-5-01-07-99-1-   | valores de origen - otros equipos de cómputo      | 14,266,845.62   | 0.00         | 0.00       | 0.00         | 14,266,845.62  | 0.00          |
| 1-2-5-01-07-99-3-   | depreciaciones acumuladas * - otros equipos de    | (5,146,293.74)  | 0.00         | 190,427.55 | (190,427.55) | 0.00           | 5,336,721.29  |
| 1-2-5-01-08-01-1-   | valores de origen - equipos e instrumental médi   | 222,085.00      | 0.00         | 0.00       | 0.00         | 222,085.00     | 0.00          |
| 1-2-5-01-08-01-3-   | depreciaciones acumuladas * - equipos e instru    | (129,387.60)    | 0.00         | 1,523.19   | (1,523.19)   | 0.00           | 130,910.79    |
| 1-2-5-01-08-99-1-   | valores de origen - otros equipos sanitarios y de | 203,500.00      | 0.00         | 0.00       | 0.00         | 203,500.00     | 0.00          |
| 1-2-5-01-08-99-3-   | depreciaciones acumuladas * - otros equipos sa    | (95,238.75)     | 0.00         | 738.75     | (738.75)     | 0.00           | 95,977.50     |
| 1-2-5-01-09-99-1-   | valores de origen - otros equipos educacionales   | 390,038.00      | 0.00         | 0.00       | 0.00         | 390,038.00     | 0.00          |
| 1-2-5-01-09-99-3-   | depreciaciones acumuladas * - otros equipos ed    | (199,014.96)    | 0.00         | 1,407.58   | (1,407.58)   | 0.00           | 200,422.54    |
| 1-2-5-01-10-01-1-   | valores de origen - equipos de protección contri  | 114,130.00      | 0.00         | 0.00       | 0.00         | 114,130.00     | 0.00          |
| 1-2-5-01-10-01-3-   | depreciaciones acumuladas * - equipos de prote    | (65,217.12)     | 0.00         | 1,358.69   | (1,358.69)   | 0.00           | 66,575.81     |
| 1-2-5-01-10-99-1-   | valores de origen - otros equipos de seguridad,   | 1,100,366.50    | 0.00         | 0.00       | 0.00         | 1,100,366.50   | 0.00          |
| 1-2-5-01-10-99-3-   | depreciaciones acumuladas * - otros equipos de    | (597,767.86)    | 0.00         | 0.00       | 0.00         | 0.00           | 597,767.86    |
| 1-2-5-01-99-02-1-   | valores de origen - equipos y mobiliario domést   | 534,645.02      | 0.00         | 0.00       | 0.00         | 534,645.02     | 0.00          |
| 1-2-5-02-06-03-1-   | valores de origen - sillas y bancos               | 0.00            | 693,000.00   | 0.00       | 693,000.00   | 693,000.00     | 0.00          |
| 1-2-5-02-07-01-1-   | valores de origen - computadoras                  | 0.00            | 638,063.21   | 0.00       | 638,063.21   | 638,063.21     | 0.00          |
| 1-2-9-02-99-99-1-   | libros  | 1,104,798.12    | 0.00         | 0.00       | 0.00         | 1,104,798.12   | 0.00          |
| 1-2-9-02-99-99-2-   | revistas  | 5,412,312.80    | 0.00         | 0.00       | 0.00         | 5,412,312.80   | 0.00          |
| 1-2-9-02-99-99-3-02 | videos de betamax                                 | 6,300.00        | 0.00         | 0.00       | 0.00         | 6,300.00       | 0.00          |
| 1-2-9-02-99-99-3-04 | videos betacam (11)                               | 4,950,000.00    | 0.00         | 0.00       | 0.00         | 4,950,000.00   | 0.00          |
| 1-2-9-02-99-99-3-05 | videos vhs (67)                                   | 511,119.45      | 0.00         | 0.00       | 0.00         | 511,119.45     | 0.00          |
| 1-2-9-03-03-05- -   | licencias del software varios                     | 8,015,853.25    | 145,449.00   | 440,955.75 | (295,506.75) | 7,720,346.50   | 0.00          |
| 1-2-9-03-99-05- -   | derechos telefónicos                              | 360,869.00      | 0.00         | 0.00       | 0.00         | 360,869.00     | 0.00          |
| 1-2-9-03-99-06- -   | depósitos en garantía racsa                       | 22,284.00       | 0.00         | 0.00       | 0.00         | 22,284.00      | 0.00          |

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al 31 de Diciembre de 2015  
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| <u>Cuenta</u>       | <u>Descripción</u>                                 | <u>Saldo anterior</u> | <u>Debe</u>   | <u>Haber</u>   | <u>Cambio Neto</u> | <u>Debe</u> | <u>Haber</u>     |
|---------------------|--|-----------------------|---------------|----------------|--------------------|-------------|------------------|
| 2-1-1-01-01-02-     | deudas comerciales por adquisición de bienes de    | (5,756,513.30)        | 34,026,352.42 | 29,485,242.82  | 4,541,109.60       | 0.00        | 1,215,403.70     |
| 2-1-1-01-01-04-     | cuenta por pagar mavacon                           | (862,946.69)          | 0.00          | 0.00           | 0.00               | 0.00        | 862,946.69       |
| 2-1-1-01-03-        | planilla directores por pagar                      | (824,789.00)          | 824,789.00    | 0.00           | 824,789.00         | 0.00        | 0.00             |
| 2-1-1-02-01-01-     | remuneraciones básicas a pagar c/p                 | 0.00                  | 75,471,640.56 | 75,471,640.56  | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-04-1-   | cuota patronal ccss                                | (7,565,297.16)        | 7,565,296.99  | 7,489,617.99   | 75,679.00          | 0.00        | 7,489,618.16     |
| 2-1-1-02-01-04-3-   | cuota patronal ina                                 | (791,901.55)          | 791,901.39    | 783,979.64     | 7,921.75           | 0.00        | 783,979.80       |
| 2-1-1-02-01-04-4-   | asignaciones familiares                            | (2,639,671.31)        | 2,639,670.98  | 2,613,265.20   | 26,405.78          | 0.00        | 2,613,265.53     |
| 2-1-1-02-01-04-5-   | aporte patrono banco popular                       | (263,963.52)          | 263,967.21    | 261,326.64     | 2,640.57           | 0.00        | 261,322.95       |
| 2-1-1-02-01-04-6-   | fondo pensiones complementarias obligatorias       | (791,899.55)          | 791,901.39    | 783,979.64     | 7,921.75           | 0.00        | 783,977.80       |
| 2-1-1-02-01-04-7-   | fondo de capitalización laboral                    | (1,583,802.15)        | 1,583,802.61  | 1,567,959.18   | 15,843.43          | 0.00        | 1,567,958.72     |
| 2-1-1-02-01-04-8-   | aporte patronal aseconi por pagar                  | 0.00                  | 2,649,587.80  | 2,649,587.80   | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-01 | csp-colegio de profesionales en ce                 | 0.00                  | 52,520.00     | 52,520.00      | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-02 | d0001-ins poliza seguro de vida                    | 0.00                  | 25,800.00     | 25,800.00      | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-10 | d118-prestamo banco popular                        | 0.00                  | 1,879,620.00  | 1,879,620.00   | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-11 | d119-ahorro aseconi                                | 0.00                  | 2,485,542.04  | 2,485,542.04   | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-12 | d120-ahorro navideño aseconi                       | 0.00                  | 2,117,000.00  | 2,117,000.00   | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-13 | d121-prestamos aseconi                             | 0.00                  | 10,586,747.68 | 10,586,747.68  | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-16 | d5002-operadora pensiones banco nacional           | 0.00                  | 60,000.00     | 60,000.00      | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-21 | d5015-colegio profesionales politologos            | 0.00                  | 12,000.00     | 12,000.00      | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-22 | d5018-colegio profesionales contadores             | 0.00                  | 19,722.00     | 19,722.00      | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-23 | d5019-operadora pensiones banco popular            | 0.00                  | 706,968.00    | 706,968.00     | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-24 | d5020-bn vital                                     | 0.00                  | 5,000.00      | 5,000.00       | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-25 | d5021-poliza complementaria banco popular          | 0.00                  | 7,140.00      | 7,140.00       | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-01-06-1-32 | 10022-ccss empleado 8.34% sem y ivm                | (4,366,048.55)        | 4,361,047.21  | 4,317,359.55   | 43,687.66          | 0.00        | 4,322,360.89     |
| 2-1-1-02-01-06-1-33 | 10024-ccss empleado 1% banco popular               | (527,930.01)          | 527,934.23    | 522,653.07     | 5,281.16           | 0.00        | 522,648.85       |
| 2-1-1-02-01-06-1-34 | anep   | 0.00                  | 121,313.00    | 121,313.00     | 0.00               | 0.00        | 0.00             |
| 2-1-1-02-02-02-1-   | impuesto renta colaboradores                       | (3,638,298.53)        | 2,624,551.00  | 2,515,120.44   | 109,430.56         | 0.00        | 3,528,867.97     |
| 2-1-1-02-02-02-2-   | impuesto s/renta proveedores                       | (238,584.38)          | 0.00          | 618,959.05     | (618,959.05)       | 0.00        | 857,543.43       |
| 2-1-1-02-02-02-3-   | impuesto s/renta dietas                            | 0.20                  | 61,157.00     | 123,718.35     | (62,561.35)        | 0.00        | 62,561.15        |
| 2-1-1-03-01-01-1-   | decimo tercer mes                                  | (46,775,119.63)       | 48,131,701.52 | 4,342,580.59   | 43,789,120.93      | 0.00        | 2,985,998.70     |
| 2-1-1-03-01-01-2-   | salario escolar                                    | (46,295,238.94)       | 1,600,416.83  | 4,269,595.94   | (2,669,179.11)     | 0.00        | 48,964,418.05    |
| 2-1-3-03-01-02-     | depósitos en garantía por contratos de servicios   | (1,176,041.31)        | 0.00          | 96,250.00      | (96,250.00)        | 0.00        | 1,272,291.31     |
| 2-1-3-03-02-01-     | depósitos en garantía por contratos de obras en    | (687,000.00)          | 0.00          | 0.00           | 0.00               | 0.00        | 687,000.00       |
| 2-1-4-01-01-02-     | provisiones para litigios y demandas laborales c   | (17,250,000.00)       | 0.00          | 0.00           | 0.00               | 0.00        | 17,250,000.00    |
| 3-1-1-01-02-11-     | utilidad acumulada del periodo                     | (1,490,199,162.35)    | 0.00          | 0.00           | 0.00               | 0.00        | 1,490,199,162.35 |
| 3-1-1-01-06-        | de la deuda pública                                | (78,022.11)           | 0.00          | 0.00           | 0.00               | 0.00        | 78,022.11        |
| 3-1-3-01-01-        | revaluación de propiedades, planta y equipos       | (164,771,410.40)      | 0.00          | 0.00           | 0.00               | 0.00        | 164,771,410.40   |
| 3-1-5-01-01-        | resultados de ejercicios anteriores                | (172,208,761.29)      | 0.00          | 0.00           | 0.00               | 0.00        | 172,208,761.29   |
| 3-1-5-01-02-        | ajuste por reexpresión de resultados de ejercicios | (1,831,628,865.17)    | 0.00          | 0.00           | 0.00               | 0.00        | 1,831,628,865.17 |
| 4-4-1-02-99-99-1-   | venta fotocopias, papel reciclaje y otros          | (25,214.00)           | 0.00          | 0.00           | 0.00               | 0.00        | 25,214.00        |
| 4-6-1-01-01-04-     | g. central ley 7169                                | (642,889,644.00)      | 0.00          | 167,936,556.00 | (167,936,556.00)   | 0.00        | 810,826,200.00   |
| 4-6-1-01-01-05-     | g. central ley 8262                                | (200,000,000.00)      | 0.00          | 0.00           | 0.00               | 0.00        | 200,000,000.00   |
| 4-6-1-01-01-99-     | transferencias corrientes de gobierno central ley  | (1,095,732,678.68)    | 0.00          | 94,864,738.00  | (94,864,738.00)    | 0.00        | 1,190,597,416.68 |
| 4-6-1-01-06-03-     | comisión del 3% propyme                            | (6,954,974.93)        | 0.00          | 0.00           | 0.00               | 0.00        | 6,954,974.93     |
| 4-6-1-03-01-98-     | alcue net  | (9,700,683.06)        | 0.00          | 0.00           | 0.00               | 0.00        | 9,700,683.06     |
| 4-6-1-03-01-99-     | otras transferencias corrientes de organismos int  | (929,408.67)          | 0.00          | 0.00           | 0.00               | 0.00        | 929,408.67       |

**Balance de Comprobación**  
al 31 de Diciembre de 2015  
Expresado en Colones

| Cuenta            | Descripción  | Saldo anterior   | Debe          | Haber      | Cambio Neto   | Balance Actual |                |
|-------------------|--|------------------|---------------|------------|---------------|----------------|----------------|
|                   |  |                  |               |            |               | Debe           | Haber          |
| 4-9-1-01-01- --   | diferencias de cambio positivas por activos finan    | (1,366,970.69)   | 0.00          | 739,586.99 | (739,586.99)  | 0.00           | 2,106,557.68   |
| 4-9-6-01-04-03-1- | fideicomiso 21-02 ley 7169                           | (250,396,699.03) | 0.00          | 0.00       | 0.00          | 0.00           | 250,396,699.03 |
| 4-9-6-01-04-03-2- | fideicomiso 25-02 ley 8262                           | (370,522,941.26) | 0.00          | 0.00       | 0.00          | 0.00           | 370,522,941.26 |
| 4-9-6-01-04-03-3- | fideicomiso 04-99 ley 7099                           | (71,615,403.58)  | 0.00          | 0.00       | 0.00          | 0.00           | 71,615,403.58  |
| 4-9-9-99-01- --   | descuentos y comisiones obtenidas                    | (1,941.36)       | 0.00          | 0.00       | 0.00          | 0.00           | 1,941.36       |
| 4-9-9-99-99- --   | otros resultados positivos                           | (0.02)           | 0.00          | 5,354.63   | (5,354.63)    | 0.00           | 5,354.65       |
| 5-1-1-01-01- --   | sueldos para cargos fijos                            | 282,958,384.99   | 27,089,919.00 | 0.00       | 27,089,919.00 | 310,048,303.99 | 0.00           |
| 5-1-1-01-05- --   | suplencias   | 1,074,028.34     | 388,708.33    | 0.00       | 388,708.33    | 1,462,736.67   | 0.00           |
| 5-1-1-02-05- --   | dietas   | 8,247,890.00     | 0.00          | 0.00       | 0.00          | 8,247,890.00   | 0.00           |
| 5-1-1-03-01- --   | retribución por años servidos                        | 117,521,744.37   | 10,874,501.06 | 0.00       | 10,874,501.06 | 128,396,245.43 | 0.00           |
| 5-1-1-03-02- --   | restricción al ejercicio liberal de la profesión     | 108,226,723.98   | 10,889,770.00 | 0.00       | 10,889,770.00 | 119,116,493.98 | 0.00           |
| 5-1-1-03-03- --   | decimotercer mes                                     | 49,200,558.24    | 4,342,580.59  | 0.00       | 4,342,580.59  | 53,543,138.83  | 0.00           |
| 5-1-1-03-98- --   | complemento salarial                                 | 1,844,865.84     | 169,025.00    | 0.00       | 169,025.00    | 2,013,890.84   | 0.00           |
| 5-1-1-03-99- --   | otros incentivos salariales                          | 37,404,569.47    | 3,631,648.50  | 0.00       | 3,631,648.50  | 41,036,217.97  | 0.00           |
| 5-1-1-04-01- --   | contribución patronal al seguro de salud de la caji  | 84,741,096.03    | 7,489,617.99  | 0.00       | 7,489,617.99  | 92,230,714.02  | 0.00           |
| 5-1-1-04-03- --   | contribución patronal al instituto nacional de apre  | 8,877,963.22     | 783,979.64    | 0.00       | 783,979.64    | 9,661,942.86   | 0.00           |
| 5-1-1-04-05- --   | contribución patronal al banco popular y de desar    | 2,959,321.83     | 261,326.64    | 0.00       | 261,326.64    | 3,220,648.47   | 0.00           |
| 5-1-1-04-99- --   | otras contribuciones patronales al desarrollo y la : | 29,593,207.41    | 2,613,265.20  | 0.00       | 2,613,265.20  | 32,206,472.61  | 0.00           |
| 5-1-1-05-02- --   | aporte patronal al régimen obligatorio de pension    | 8,877,963.22     | 783,979.64    | 0.00       | 783,979.64    | 9,661,942.86   | 0.00           |
| 5-1-1-05-03- --   | aporte patronal al fondo de capitalización laboral   | 17,755,925.26    | 1,567,959.18  | 0.00       | 1,567,959.18  | 19,323,884.44  | 0.00           |
| 5-1-1-06-04- --   | salario escolar                                      | 44,573,871.78    | 4,269,595.94  | 0.00       | 4,269,595.94  | 48,843,467.72  | 0.00           |
| 5-1-2-01-99- --   | otros alquileres                                     | 145,256.00       | 0.00          | 0.00       | 0.00          | 145,256.00     | 0.00           |
| 5-1-2-02-01- --   | agua y alcantarillado                                | 861,310.00       | 93,368.00     | 0.00       | 93,368.00     | 954,678.00     | 0.00           |
| 5-1-2-02-02- --   | energía eléctrica                                    | 6,878,510.00     | 578,255.00    | 0.00       | 578,255.00    | 7,456,765.00   | 0.00           |
| 5-1-2-02-03- --   | correos  | 75,480.00        | 4,780.00      | 0.00       | 4,780.00      | 80,260.00      | 0.00           |
| 5-1-2-02-04- --   | servicios de telecomunicaciones                      | 8,180,315.00     | 744,050.00    | 0.00       | 744,050.00    | 8,924,365.00   | 0.00           |
| 5-1-2-02-99- --   | otros servicios básicos                              | 365,264.20       | 152,304.10    | 0.00       | 152,304.10    | 517,568.30     | 0.00           |
| 5-1-2-03-01- --   | servicios de información                             | 21,410.00        | 0.00          | 0.00       | 0.00          | 21,410.00      | 0.00           |
| 5-1-2-03-02- --   | publicidad y propaganda                              | 2,644,520.00     | 0.00          | 0.00       | 0.00          | 2,644,520.00   | 0.00           |
| 5-1-2-03-03- --   | impresión, encuadernación y otros                    | 364,214.45       | 0.00          | 0.00       | 0.00          | 364,214.45     | 0.00           |
| 5-1-2-03-06- --   | comisiones y gastos por servicios financieros y ca   | 137,742.77       | 17,539.86     | 0.00       | 17,539.86     | 155,282.63     | 0.00           |
| 5-1-2-03-07- --   | servicios de transferencia electrónica de informac   | 198,000.00       | 0.00          | 0.00       | 0.00          | 198,000.00     | 0.00           |
| 5-1-2-04-01- --   | servicios médicos y de laboratorio                   | 2,886,569.40     | 262,415.40    | 0.00       | 262,415.40    | 3,148,984.80   | 0.00           |
| 5-1-2-04-04- --   | servicios en ciencias económicas y sociales          | 2,061,776.00     | 3,218,804.39  | 0.00       | 3,218,804.39  | 5,280,580.39   | 0.00           |
| 5-1-2-04-06- --   | servicios generales                                  | 47,129,004.74    | 8,071,439.08  | 0.00       | 8,071,439.08  | 55,200,443.82  | 0.00           |
| 5-1-2-04-07- --   | servicios en ciencias económicas y soc. alcue net    | 6,560,173.25     | 0.00          | 0.05       | (0.05)        | 6,560,173.20   | 0.00           |
| 5-1-2-04-99- --   | otros servicios de gestión y apoyo                   | 34,755.00        | 44,439.00     | 0.00       | 44,439.00     | 79,194.00      | 0.00           |
| 5-1-2-05-01- --   | transporte dentro del país                           | 9,490.00         | 0.00          | 0.00       | 0.00          | 9,490.00       | 0.00           |
| 5-1-2-05-02- --   | viáticos dentro del país                             | 43,700.00        | 429,772.80    | 0.00       | 429,772.80    | 473,472.80     | 0.00           |
| 5-1-2-05-03- --   | transporte en el exterior                            | 444,180.00       | 0.00          | 0.00       | 0.00          | 444,180.00     | 0.00           |
| 5-1-2-05-04- --   | viáticos en el exterior                              | 243,881.00       | 0.00          | 0.00       | 0.00          | 243,881.00     | 0.00           |
| 5-1-2-05-05- --   | transporte en el exterior alcue net                  | 1,885,669.41     | 0.00          | 0.00       | 0.00          | 1,885,669.41   | 0.00           |
| 5-1-2-05-06- --   | viáticos en el exterior alcue net                    | 2,394,347.41     | 98,419.23     | 0.00       | 98,419.23     | 2,492,766.64   | 0.00           |
| 5-1-2-06-01- --   | seguros  | 10,596,839.66    | 923,239.73    | 0.00       | 923,239.73    | 11,520,079.39  | 0.00           |
| 5-1-2-07-01- --   | actividades de capacitación                          | 6,253,398.85     | 900,000.00    | 0.00       | 900,000.00    | 7,153,398.85   | 0.00           |
| 5-1-2-07-02- --   | actividades protocolarias y sociales                 | 715,170.00       | 0.00          | 0.00       | 0.00          | 715,170.00     | 0.00           |

**Balance de Comprobación**  
al 31 de Diciembre de 2015  
Expresado en Colones

| Cuenta             | Descripción  | Saldo anterior | Debe           | Haber | Cambio Neto   | Balance Actual   |                  |
|--------------------|--|----------------|----------------|-------|---------------|------------------|------------------|
|                    |  |                |                |       |               | Debe             | Haber            |
| 5-1-2-08-01- --    | mantenimiento de edificios                         | 750,605.74     | 4,709,610.00   | 0.00  | 4,709,610.00  | 5,460,215.74     | 0.00             |
| 5-1-2-08-03- --    | mantenimiento y reparación de equipos de transp    | 737,812.12     | 192,100.00     | 0.00  | 192,100.00    | 929,912.12       | 0.00             |
| 5-1-2-08-04- --    | mantenimiento y reparación de equipos de comun     | 1,038,500.00   | 88,500.00      | 0.00  | 88,500.00     | 1,127,000.00     | 0.00             |
| 5-1-2-08-05- --    | mantenimiento y reparación de equipos y mobili     | 87,000.00      | 160,460.00     | 0.00  | 160,460.00    | 247,460.00       | 0.00             |
| 5-1-2-08-06- --    | mantenimiento y reparación de equipos para com     | 6,810,061.03   | 4,998,404.73   | 0.00  | 4,998,404.73  | 11,808,465.76    | 0.00             |
| 5-1-2-99-99- --    | otros servicios varios                             | 153,454.10     | 0.00           | 0.00  | 0.00          | 153,454.10       | 0.00             |
| 5-1-3-01-01- --    | combustibles y lubricantes                         | 664,048.00     | 98,222.00      | 0.00  | 98,222.00     | 762,270.00       | 0.00             |
| 5-1-3-01-02- --    | productos farmacéuticos y medicinales              | 9,008.00       | 0.00           | 0.00  | 0.00          | 9,008.00         | 0.00             |
| 5-1-3-01-04- --    | tintas, pinturas y diluyentes                      | 221,720.20     | 0.00           | 0.00  | 0.00          | 221,720.20       | 0.00             |
| 5-1-3-02-03- --    | alimentos y bebidas                                | 1,176,537.00   | 148,900.00     | 0.00  | 148,900.00    | 1,325,437.00     | 0.00             |
| 5-1-3-03-04- --    | materiales y productos eléctricos, telefónicos y d | 147,901.70     | 0.00           | 0.00  | 0.00          | 147,901.70       | 0.00             |
| 5-1-3-04-01- --    | herramientas e instrumentos                        | 72,285.00      | 0.00           | 0.00  | 0.00          | 72,285.00        | 0.00             |
| 5-1-3-04-02- --    | repuestos y accesorios                             | 96,949.98      | 234,402.00     | 0.00  | 234,402.00    | 331,351.98       | 0.00             |
| 5-1-3-99-01- --    | útiles y materiales de oficina y cómputo           | 304,576.24     | 92,854.05      | 0.00  | 92,854.05     | 397,430.29       | 0.00             |
| 5-1-3-99-03- --    | productos de papel, cartón e impresos              | 1,324,323.78   | 158,551.32     | 0.00  | 158,551.32    | 1,482,875.10     | 0.00             |
| 5-1-3-99-05- --    | útiles y materiales de limpieza                    | 758,872.28     | 0.00           | 0.00  | 0.00          | 758,872.28       | 0.00             |
| 5-1-3-99-99- --    | otros útiles, materiales y suministros diversos    | 417,594.75     | 69,889.35      | 0.00  | 69,889.35     | 487,484.10       | 0.00             |
| 5-1-4-01-01-02- -- | depreciaciones de edificios                        | 19,034,783.03  | 1,903,478.30   | 0.00  | 1,903,478.30  | 20,938,261.33    | 0.00             |
| 5-1-4-01-01-03- -- | depreciaciones de maquinaria y equipos para la     | 824,314.07     | 82,341.48      | 0.00  | 82,341.48     | 906,655.55       | 0.00             |
| 5-1-4-01-01-04- -- | depreciaciones de equipos de transporte, tracció   | 3,982,369.16   | 362,033.56     | 0.00  | 362,033.56    | 4,344,402.72     | 0.00             |
| 5-1-4-01-01-05- -- | depreciaciones de equipos de comunicación          | 1,094,775.36   | 103,509.77     | 0.00  | 103,509.77    | 1,198,285.13     | 0.00             |
| 5-1-4-01-01-06- -- | depreciaciones de equipos y mobiliario de oficin   | 3,751,257.31   | 355,605.19     | 0.00  | 355,605.19    | 4,106,862.50     | 0.00             |
| 5-1-4-01-01-07- -- | depreciaciones de equipos para computación         | 7,529,128.12   | 686,286.24     | 0.00  | 686,286.24    | 8,215,414.36     | 0.00             |
| 5-1-4-01-01-08- -- | depreciaciones de equipos sanitario, de laborato   | 17,493.84      | 2,261.94       | 0.00  | 2,261.94      | 19,755.78        | 0.00             |
| 5-1-4-01-01-09- -- | depreciaciones de equipos y mobiliario educac      | 15,483.38      | 1,407.58       | 0.00  | 1,407.58      | 16,890.96        | 0.00             |
| 5-1-4-01-01-10- -- | depreciaciones de equipos de seguridad, orden,     | 12,228.21      | 1,358.69       | 0.00  | 1,358.69      | 13,586.90        | 0.00             |
| 5-1-4-01-02-03- -- | depreciaciones de maquinaria y equipos para la     | 1,875.00       | 0.00           | 0.00  | 0.00          | 1,875.00         | 0.00             |
| 5-1-4-01-02-05- -- | depreciaciones de equipos de comunicación          | 8,823.24       | 0.00           | 0.00  | 0.00          | 8,823.24         | 0.00             |
| 5-1-4-01-02-07- -- | depreciaciones de equipos para computación         | 20,020.52      | 0.00           | 0.00  | 0.00          | 20,020.52        | 0.00             |
| 5-1-4-01-02-10- -- | depreciaciones de equipos de seguridad, orden,     | 2,717.38       | 0.00           | 0.00  | 0.00          | 2,717.38         | 0.00             |
| 5-1-4-05-03- --    | amortizaciones de software y programas             | 2,144,175.00   | 440,955.75     | 0.00  | 440,955.75    | 2,585,130.75     | 0.00             |
| 5-1-8-01-02- --    | cargos por litigios y demandas laborales           | 17,250,000.00  | 0.00           | 0.00  | 0.00          | 17,250,000.00    | 0.00             |
| 5-4-1-01-01-99- -- | otras prestaciones                                 | 11,400,816.98  | 2,252,002.18   | 0.00  | 2,252,002.18  | 13,652,819.16    | 0.00             |
| 5-4-1-01-99- --    | otras transferencias corrientes a personas         | 1,619,370.00   | 0.00           | 0.00  | 0.00          | 1,619,370.00     | 0.00             |
| 5-4-1-03-02-99- -- | otras transferencias corrientes a órganos descon   | 4,299,041.00   | 0.00           | 0.00  | 0.00          | 4,299,041.00     | 0.00             |
| 5-4-1-03-06-99- -- | otras transferencias corrientes a instituciones pú | 842,889,644.00 | 0.00           | 0.00  | 0.00          | 842,889,644.00   | 0.00             |
| 5-4-1-04-02-99- -- | otras transferencias corrientes a organismos inte  | 7,264,077.96   | 0.00           | 0.00  | 0.00          | 7,264,077.96     | 0.00             |
| 5-4-2-02-01-01- -- | transferencias de capital a asociaciones           | 31,262,036.34  | 2,649,587.80   | 0.00  | 2,649,587.80  | 33,911,624.14    | 0.00             |
| 5-9-1-01-01- --    | diferencias de cambio negativas por activos finan  | 2,961,965.63   | 26,438.28      | 0.00  | 26,438.28     | 2,988,403.91     | 0.00             |
| 5-9-2-01-04-03-1-  | fideicomiso 21-02 ley 7169                         | 692,248,066.61 | 37,747,187.41  | 0.00  | 37,747,187.41 | 729,995,254.02   | 0.00             |
| 5-9-2-01-04-03-2-  | fideicomiso 25-02 ley 8262                         | 272,022,331.70 | 14,844,303.97  | 0.00  | 14,844,303.97 | 286,866,635.67   | 0.00             |
| 5-9-2-01-04-03-3-  | fideicomiso 04-99 ley 7099                         | 11,314,204.02  | 1,005,775.63   | 0.00  | 1,005,775.63  | 12,319,979.65    | 0.00             |
| 5-9-9-02-01- --    | impuestos  | 0.00           | 1,033,400.00   | 0.00  | 1,033,400.00  | 1,033,400.00     | 0.00             |
| 5-9-9-99-03- --    | multas y sanciones administrativas                 | 13,079,811.68  | 232,977.94     | 0.00  | 232,977.94    | 13,312,789.62    | 0.00             |
|                    |  | 717,150,004.81 | 717,150,004.81 |       |               | 6,793,670,599.41 | 6,793,670,599.41 |

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